

EXHIBIT 2

Yokoi Decl.

3/3

Mitsui Sumitomo Insurance Group
MSI Claims (USA), Inc.

560 Lexington Avenue, 20th Floor, New York, NY 10022-6828
 Phone (212) 446-3640 Facsimile (212) 319-7061

STATEMENT OF ADJUSTMENT

Date 12/21/2006
 File No. MSI-06-5-2653
 Prepared by: Chikara Yokoi

TO: Mitsui Sumitomo Insurance Co., Ltd.

I/We confirm and agree to the statement of claim hereinafter set forth and further confirm that payment to me/us in accordance therewith shall be considered full and final settlement of my/our claim.

Signature

Company ASMO North Carolina, Inc.

Dated

1-3-07

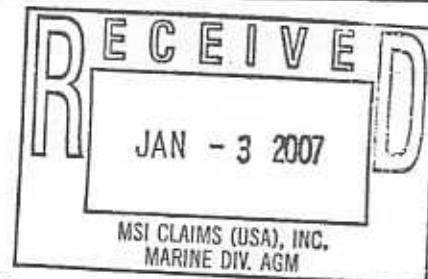
Title

Director-Administration

Assured	ASMO CO. LTD.
Policy No.	105-3000283177
Vessel	M/V EVER UNION, Voy. 0204-076E
Voyage	Shimizu / Los Angeles, CA
Description of Goods	165 Cartons Motors and parts
Amount Insured	\$511,253.00

Description of Damage (Loss) and Calculation

Kind of Casualty: Bending / Denting
 Recovery: by MSIC
 Insured Ref: Invoice#XBC90391
 Amount of Loss: \$422,129.33



Invoice amount; \$455,464.56

Insured amount; \$511,253.00 or 112.2486895% of invoice amount

Total invoice amount of parts rejected; $\$382,415.06 \times 112.2486895\% = \$429,255.89$ (1)

Segregation costs; $\$621.36 + \$570 = \$1,191.36$ (2)

Storage Charges; \$1,250.00 (3)

X-ray fee; $\$75 + \40.28 (freight) = \$115.28 (4)

Segregation costs for scrap sale; \$1,094.00 (5)

Less scrap proceeds; \$10,777.20 (6)

Total amount payable; $(1) + (2) + (3) + (4) + (5) - (6) = \$422,129.33$

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